

TORRE, LENTZ, GAMELL, GARY & RITTMASER, LLP

Attorneys for Berlin Metals LLC

100 Jericho Quadrangle, Suite 309

Jericho, New York 11753-2702

Telephone: (516) 240-8900

Fax: (516) 240-8950

Robert Beau Leonard (RL-4010)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re

Chapter 11

DANA CORPORATION, *et al.*,

Case No. 06-10354 (BRL)

Debtors.

(Jointly Administered)

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**DESIGNATION BY BERLIN METALS LLC OF
ITEMS INCLUDED IN RECORD ON APPEAL AND
STATEMENT OF ISSUES ON APPEAL OF RECLAMATION ORDER**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellant Berlin Metals LLC ("Berlin") designates the following as items included in the record on appeal and as its statement of issues on its appeal of the Order Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero, filed on April 25, 2007 (Docket No. 5175):

ITEMS TO BE INCLUDED IN THE RECORD

Berlin designates all items described in the designations filed by appellant Hydro Aluminum Precision Tubing North America, LLC (in Docket #5338) (a copy of which is annexed hereto as Exhibit "1"), and in the designations filed by other parties to the order from which this appeal was taken (in Docket #5296, #5297 and #5298), together with the following additional items relevant to the appeal of Berlin as another party to the order from which such

appeals were taken:

<u>Docket #</u>	<u>Description (Docket Entry)</u>
1637	<i>Schedules of Assets and Liabilities and Statement of Financial Affairs for Jointly Administered Case No. 06-10390 (Reinz Wisconsin Gasket LLC)</i> filed by Corinne Ball on behalf of Dana Corporation. (Ball, Corinne) (Entered: 06/30/2006)
2413	<i>Objection - Limited Objection of Berlin Metals LLC to Debtors' Reclamation Notice Dated June 30, 2006</i> filed by Robert Beau Leonard on behalf of Berlin Metals LLC. (Attachments: # 2413_1 Exhibit 1 - Berlin Proof of Claim) (Leonard, Robert) (Entered: 07/28/2006)
4049	Amended Schedules filed:, Schedule B, Schedule F <i>Notice of Amendments to Certain of the Debtors' Schedules of Assets and Liabilities</i> filed by Corinne Ball on behalf of Dana Corporation. (Attachments: # 4049_1 Amendment to Schedules - Part 2# 4049_2 Amendment to Schedules - Part 3# 4049_3 Amendment to Schedules - Part 4# 4049_4 Amendment to Schedules - Part 5)(Ball, Corinne) (Entered: 11/10/2006)
4284	<i>Opposition Brief Responsive Brief of Berlin Metals LLC to Debtors' Initial Brief Regarding Debtors' Prior Lien Defense to Reclamation Claims (Related Documents #82, #724, #1637, #2413, #3865, #3939, #4049)</i> filed by Robert Beau Leonard on behalf of Berlin Metals LLC. (Attachments: # 4284_1 Exhibit A -- Limited Objection of Berlin Metals LLC to Debtors' Reclamation Notice# 4284_2 Exhibit 1 to Exhibit A -- Proof of Claim of Berlin Metals LLC) (Leonard, Robert) (Entered: 12/07/2006)
5232	<i>Notice of Appeal of Berlin Metals LLC -- Notice of Appeal under 28 U.S.C. Section 158(a) from Order Entered on April 25, 2007 by Bankruptcy Judge Burton R. Lifland Valuing Reclamation Claims filed in the Debtors' Chapter 11 Cases at Zero</i> filed by Robert Beau Leonard on behalf of Berlin Metals LLC. (Attachments: # 5232_1 Exhibit Exh. 1 - Order Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero# 5232_2 Exhibit Exh. 2 - Memorandum Decision Regarding Reclamation Claims)(Leonard, Robert) (Entered: 05/07/2007)

STATEMENT OF ISSUES ON APPEAL

1. Was the Bankruptcy Court correct in establishing the value of Berlin's reclamation claim under 11 U.S.C. §546(c) as zero?
2. Did the Bankruptcy Court err by failing to recognize and give sufficient credence

to the reclamation rights of Berlin and other sellers (which are superior to the rights of the pre-petition lenders and of the DIP lenders)?

3. Did the Bankruptcy Court err in refusing to grant the sellers adequate protection?

4. Did the Bankruptcy Court err in holding that the Debtors' disposition of their assets defeated the rights of Berlin to reclaim the goods sold by Berlin to the Debtors, based on the record before the Court?

5. Did the Bankruptcy Court err in holding that the DIP lenders were buyers in the ordinary course or other good faith purchasers, based on the record before the Court?

6. Does the record before the Court support a ruling against Berlin in favor of Debtor Reinz Wisconsin Gasket LLC, which did not exist at the time the pre-petition UCC security interests were created and whose schedules of assets and liabilities filed in the Bankruptcy Court stated that such Debtor had no secured liabilities (or in other words, did Debtor Reinz Wisconsin Gasket LLC set forth a *prima facie* case, in support of its motion seeking to set the value of the Berlin reclamation claim as "zero", as was required of such Debtor under the Bankruptcy Court's procedural orders)?

Dated: Jericho, New York
May 18, 2007

**TORRE, LENTZ, GAMELL, GARY
& RITTMASER, LLP**

/s/ Robert Beau Leonard

Robert Beau Leonard (RL-4010)
100 Jericho Quadrangle, Suite 309
Jericho, New York 11753-2702
Telephone: (516) 240-8900
Facsimile: (516) 240-8950
*Counsel for Berlin Metals LLC, on its
own behalf and on behalf of its assignee
and transferee JPMorgan Chase Bank, N.A.*